### **CERTIFICATE**

To the Clerk of Greenwood County, State of Kansas

We, the undersigned, officers of

### City of Eureka

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditures for the various funds for the year 2019; and

(3) the Amounts(s) of 2018 Ad Valorem Tax are within statutory limitations.

(5) 1110 1 1110 1111		1410101	20	19 Adopted Budge	<u> </u>
				Amount of 2018	County
		Page	Budget Authority	Ad Valorem	Clerk's
Table of Contents:		No.	for Expenditures	Tax	Use Only
Computation to Determine Limit for	2019	2			
Allocation of MVT, RVT, 16/20M V		3			
Schedule of Transfers		4			
Statement of Indebtedness		5			
Statement of Lease-Purchases		6			
Computation to Determine State Lib	rary Grant	7			
<u>Fund</u>	K.S.A.				
General	12-101a	8	1,733,388	592,343	
Debt Service	10-113	9	119,812	57,099	
Library	12-1220	9	82,424	63,145	
Special Highway		10	171,131		
Special Parks & Recreation		10	9,323		
Employee Health Benefits		11	9,753		
Street Sales Tax		11	788,969		
Promotion	•	12	7,450		
Sales Tax Revenue	·	12	245,314		
Water Utility	•	13	1,011,923		
Sewer Utility		13	445,152		
Water Revolving Loan		14	42,261		
Sewer Revolving Loan		14	33,726		
Non-Budgeted Funds-A		15			
Non-Budgeted Funds-B		16			
Totals		xxxxxx	4,700,624	712,587	
					County Clerk's Use Only
Budget Summary		17			
Neighborhood Revitalization Rebate		18			Nov 1, 2018 Total Assessed Valuation

Tax Lid Limit (from Computation Tab)

Does the City need to hold an election?

712,587

NO

Assisted by:	
Philip A. Jarred, CPA	
Jarred, Gilmore & Phillips, PA	Carry Mary Janety
Address:	0.00.00
1815 S Santa Fe, PO Box 779	Brian Robinla
Chanute, KS 66720	90
Email:	Jonatholn &
pjarred@jgppa.com	
Attest: Imol but, 20	018
Kathy Roberson	
County Clerk	Governing Body

Amount of Levy

2019

City of Eureka

2. Library levy in 2018 budget

1. Total tax levy amount in 2018 budget

### Computation to Determine Limit for 2019

2	Other tax entity levy in 2018 budget Net tax levy			-	\$ ——	596,280
э.	Net tax levy				Ψ	370,200
	201	19 Budget Perce	ntage Adjustments			
4.	New improvements for 2018:		+	153,938		
5.	Increase in personal property for 2018: 5a. Personal property 2018 5b. Personal property 2017 5c. Increase in personal property (5a minus 5b)	+	255,030 287,455 +	0 Only if > 0)		
6.	Valuation of annexed territory for 2018 : 6a. Real estate 6b. State assessed 6c. Navigant parameters	+	0 0	,		
	6c. New improvements 6d. Total adjustment (sum of 6a, 6b, and 6c)	Ť	+	0		
7.	Valuation of property that has changed in use during	ng 2018:	+	7,389		
8.	Expiration of property tax abatements		+	0		
9.	Expiration of TIF, Rural Housing, and NR District (Incremental assessed value over base)	S	+	0		
10.	Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 d	<b>&amp;</b> 9)	<u></u>	161,327		
11.	Total estimated valuation July 1, 2018		10,524,598			
12.	Percentage adjustment factor - Line 10 / (Line 11	- Line 10))		0.0156		
13.	Percentage adjustment increase (12 times 3)			+	\$	9,282
14.	Consumer Price Index for all urban consumers for	calendar year 20	17 (5 year average)			1.40%
15.	Consumer Price Index adjustment (Line 3 times Li	ne 14)			\$	8,348
16.	Total Percentage Adjustments				\$	17,630

### 2019 Revenue Adjustments

17.	Property tax revenues for debt service in 2019 budget: Property tax revenues for debt service in 2018 budget: Increase property tax revenues spent on debt service				+	57,099 56,926 173
18.	Property tax revenues spent for public building commission and lease payments (Obligations must have been incurred prior to July 1, 2016) (Do not include amounts already reported in debt service levy)	in the 2019	9 bud	lget:	+	
	Property tax revenues spent for public building commission and lease payments Increase property tax revenues spent on public building commission and lease p	in the 2018 ayments	8 bud	lget:	-	0
19.	Property tax revenues spent on special assessments in the 2019 budget: (Do not include amounts already reported in debt service levy)				+	<u> </u>
20.	Property tax revenues spent on court judgments or settlements and associated le	gal costs in	the 2	2019 budget:	+	0 24
21.	Property tax revenues spent on Federal or State mandates (effective after June 3 and loss of funding from Federal sources after January 1, 2017 in the 2019 budgets.)	0, 2015) get:			+	
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergence	y in the 20	19 bi	udget:	+	<b>2000 - 100</b>
23.	Law enforcement expenses - 2019 budget: Law enforcement expenses - 2018 budget: CPI adjustment Increased law enforcement expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	236,000 240,000 3,360	+	0
24.	Fire protection expenses - 2019 budget: Fire protection expenses - 2018 budget: CPI adjustment Increased fire protection expense in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	-	150,076 103,438 1,584	+	35,359
25.	Emergency medical expenses - 2019 budget: Emergency medical expenses - 2018 budget: CPI adjustment Increased emergency medical expenses in 2019 budget: (Do not include building construction or remodeling costs)	1.40%	+	0	+	0
26.	Total Revenue Adjustments					35,533

No

### Levies on Behalf of Another Political or Governmental Subdivision

27.	Library levy - 2019 budget: Other tax entity levy - 2019 budget: Other tax entity levy - 2019 budget:	+ + +	63,145 # 7,50 # 60,00 # 60,00
28.	Total Levies on Behalf of Another Political or Governmental Subdivision	+	63,145
29.	Total Computed Tax Levy		712,587

### Other Tests - Property Tax Decline

**Exemption from Election Requirment** 

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2015 Tax Levy (Less Levy for other Governmental Units) 2016 Tax Levy (Less Levy for other Governmental Units) 2017 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units)	517,252 537,617 584,445 7,596,280	None None None
Average Tax Levy (last three years) CPI Adjustment of 0.021 Average Tax Levy Adjusted by CPI	572,781 12,028 584,809	
2019 Total Tax Levy (Less Levy for Other Governmental Units)	649,443	
Exemption from Election Requirement	No	
и		
Other Tests - Lost Valuation Test		
Assessed Valuation Loss	0)	
2019 Tax Levy (Less Levy for other Governmental Units) 2018 Tax Levy (Less Levy for other Governmental Units) Change in Levy	649,443 6596,280 53,163	
CPI Adjustment 2019 Mill Rate (Less Mills for other Governmental Units)	67.707	8,348
Loss of Assessed Valuation Multiplied by 2019 Mill Rate Total Adjustment for Loss of Assessed Valuation		<u>0</u> 8,348

## Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Fund	Ad Valorem Levy		A	Allocation for Year 20	19	
for 2018	Tax Year 2017	MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	539,354	86,980	948	767	3,294	0
Debt Service	56,926	9,180	100	81	348	0
Library	62,961	10,154	111	90	385	0
	-					
TOTAL	659,241	106,314	1,159	938	4,027	0

		l I				
TOTAL	659.241	106,314	1,159	938	4,027	0
County Treas Motor Vehicounty Treas Recreationa County Treas 16/20M Vel County Treas Commercial County Treas Watercraft	cle Estimate Il Vehicle Estimate hicle Estimate Il Vehicle Tax Estimate	106,314	1,159	938	4,027	0
Motor Vehicle Factor	Recreational Vehicle Fo	16/20M Vehicle Factor		0.00142	0.00611	
		Cor	nmercial Vehic		0,00611	0.0000
				Watercraft Factor		0.00000
Se	e accompanying summa	ary of significant forecas	st assumptions a	and accountants' co	mpilation report	

2019

City of Eureka

# Schedule of Transfers

Fund Transferred	Keceipt	Actual	Current	Proposed	Transfers
,	Fund Transferred	Amount for	Amount for	Amount for	Authorized by
From:	То:	2017	2018	2019	Statute
Sales Tax Revenue	Eureka Public Building	242,000	170,925	174,400	K.S.A. 12-197
Water Utility	General	260,000	260,000	260,000	K.S.A. 12-825d
Water Utility	Water Revolving Loan	33,364	33,364	33,364	
Water Utility	Water Utility Reserve	20,000	20,000	20,000	
Sewer Utility	Sewer Revolving Loan	31,791	31,792	31,792	K.S.A. 12-825d
Sewer Utility	Sewer Utility Reserve	20,000	20,000	20,000	
Sewer Utility	General	100,000	135,000	135,000	
					-
	Totals	707,155	671,081	674,556	
	Adjustments				
	Adjusted Totals	707.155	671,081	674,556	

\*Note: Adjustments are required only if the transfer is being made in 2018 and/or 2019 from a non-budgeted fund. See accompanying summary of significant forecast assumptions and accountants' compilation report

State of Kansas City

2019

# STATEMENT OF INDEBTEDNESS

Total Indebtedness	Total Other			KDOT Revolving Loan	Other:	Total Revenue Bonds			Revolving Loan (Sewer Utility	Eureka Public Housing Comm	(Water Utility)	Public Water Supply Loan	Revenue Bonds:	Total G.O. Bonds				1103 2011	Series 2017	General Obligation:	Debt	Type or	T 2.6
				5/11/09					tility 10/4/05	Г								11/10/2017	11/15/2017	╈	Issue	_ _	Car.
				8/1/28					3/1/27	12/1/25	8/1/20							12/20/2010	11/15/2018	10/1/2010	Returement	OI	of C
				4.18					2.58	3.75-4.75	4.16							*****	1 75	3	%	Kale	Date
				124,881			:		510,204	2,600,000	450,000							* 127	142,000	OVO OVC	Issued	Amount	A mount
	78,603			78,603		724,087			266,347	365,000	92,739			262,000				3 - 13 - 13	142,000	120 000	Jan 1,2018	Outstantonig	Outetanding
				2/1, 8/1					3/1, 9/1	6/1, 12/1	2/1, 8/1								11/15	4/1 10/1	interest	T-4	
39,3'		,		8/1					3/1, 9/1	12/1	2/1, 8/1								11/15	4/1 10/1	Principal	יייייייייייייייייייייייייייייייייייייי	Date Dire
39,377	3,286			3,286		31,206			6,/11	20,925	3,570			4,885				3	2.485	2 400	Interest		2,5
407,649	5,775			5,775		199,875			25,081	145,000	29,793			202,000					142,000	70 000	Frincipal	T Dain ain al	2018
27,022	3,044			3,044		22,777			6,060	14,400	2,318			1,200				:	0	1 200	interest		20
277,794	6,016			6,016		211,778			25,732	155,000	31,046			60,000					0	60 000	Frucipal	Duinning	2019

City of Eureka

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION\*

			Т	T	_				ļ	Ī	Ī	$\neg$	
Payments Due 2019	41,274	9,957										,	65,223
Payments Due 2018	41,274	9,957											65,223
Principal Balance On Jan 1,2018	ł I												395.777
Total Amount Financed (Beginning Principal)	342,052 109,842	37,825											Totals
Interest Rate %	1 1												
Term of Contract (Months)	120	36				:							
Contract Date	3/23/2015	10/24/2017										-	
Item Purchased	Fire Truck Case 590SN Backhoe	Bobcat Skid Loader											

See accompanying summary of significant forecast assumptions and accountants' compilation report \*\*\*If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

# WORKSHEET FOR STATE GRANT-IN-AID TO PUBLIC LIBRARIES AND REGIONAL LIBRARY SYSTEMS

### **Budgeted Year: 2019**

Library found in: City of Eureka Greenwood County

Two tests are used to determine eligibility for State Library Grant. If the grant is approved, then the municipality's library will be paid the grant on February 15 of each year.

First test:		
	Current Year	Proposed Year
	<u> 2018</u>	<u>2019</u>
Ad Valorem	\$61,072	\$63,145
Delinquent Tax	\$1,889	\$2,429
Motor Vehicle Tax	\$10,697	\$10,154
Recreational Vehicle Tax	\$119	\$111
16/20M Vehicle Tax	\$83	\$90
LAVTR	\$0	\$0
	\$0	\$0
TOTAL TAXES	\$73,860	\$75,929
Difference in Total Taxes:	\$2,069	
Qualify for grant: Qualify	•	
Second test:		
Assessed Valuation	\$10,504,567	\$10,524,598
Did Assessed Valuation Decrease?	No	
Levy Rate	5.994	6.000
Difference in Levy Rate:	0.006	
Qualify for grant: Qualify		
Overall does the municipality qualify	for a grant?	<b>Qualify</b>

If the municipality would not have qualified for a grant, please see the below narrative for assistance from the State Library.

-12,040

1,021,385

1,163,828

998

Neighborhood Revitalization Rebate

Does miscellaneous exceed 10% Total Rec

Miscellaneous

Total Receipts

Adopted Budget	Prior Year	Current Year	Proposed Budget
General	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	111,596	110,700	142,442
Receipts:			
Ad Valorem Tax	500,517	523,173	XXXXXXXXXXXXXXXXXXX
Delinquent Tax	21,160	16,181	22,782
Motor Vehicle Tax	79,182	87,758	
Recreational Vehicle Tax	1,327	976	
16/20M Vehicle Tax	663	683	767
Commercial Vehicle Tax	2,965	4,052	3,294
Watercraft Tax	0	0	(
Gross Earning (Intangible) Tax	0	0	(
LAVTR	0	0	(
City and County Revenue Sharing	0	0	(
Franchise Tax	171,116	180,011	180,011
Connecting Links	12,375	12,393	12,393
Local Alcoholic Liquor	6,222	5,841	6,594
Occupation Tax	1,200	900	900
Airport Grant Proceeds	41,309	0	0
Licenses and Permits	18,209	5,872	5,872
Fines and Forfeitures	71,856	73,959	73,959
Charges for Services			
Cemetery			
Cemetery - Openings/Closings	21,480	19,515	19,515
Cemetery - Sale of Cemetery Lots	7,485	4,405	
Refuse Collection	41,413	40,862	
Animal Tags, Releases, & Cremations	5,470	3,986	
Street Cuts	550	210	210
Lake Receipts			
Lake Lot Leases	109,517	109,917	
Hunting, Fishing, Camping Permits	21,152	21,555	21,555
Rentals	,		
Building Rentals	4,200	3,660	3,660
Community Building Rentals	2,920	3,300	
Lake Hay Ground Lease	3,975	4,250	
Memorial Hall & Table Rentals	462	394	
Airport Rentals	2,800	1,300	1,300
Airport Hay Ground Lease	3,250	4,025	4,025
Industrial Park Hay Ground Lease	100	250	250
Reimbursed Expenses	24,958	23,098	23,098
Operating Transfers from:			
Water Utility Fund	260,000	260,000	
Sewer Utility Fund	100,000	135,000	135,000
In Lieu of Taxes (IRB)	0	_0	
Interest on Idle Funds	457	2,200	
Maighborhood Descitalization Debate	-8 000	_13.895	-12.040

Resources Available: See accompanying summary of significant forecast assumptions and accountants' compilation report Page No. 8

-8,000

6,985

1,537,276

1,648,873

-13,895

1,536,829 1,647,529

998

FUND PAGE - GENERAL	Prior Year	Current Year	Proposed Budget
Adopted Budget	Actual for 2017	Estimate for 2018	Year for 2019
General Resources Available:	1,648,873	1,647,529	1,163,828
Expenditures:	1,040,073	1,047,323	1,105,020
General Administration	416,219	408,770	426,277
Street and Alley Department	424,768	454,565	526,641
Community Building Department	17,121	16,756	29,332
Lakes Department	103,346	89,030	135,803
Fire Department	109,835	109,791	150,076
Industrial Development Department	21	21	5,000
Police Department	232,000	236,000	236,000
Cemetery Department	62,418	56,461	73,872
Animal Control Department	51,123	53,500	60,387
Airport Department	104,897	72,175	72,500
Engineering	0	0	5,000
Economic Development	1,000	0	5,000
Library Department	0	0	0
Parks Department	12,910	6,518	6,000
City Events Department	2,516	1,500	1,500
Subtotal detail (Should agree with detail)	1,538,173	1,505,087	1,733,388
Babbout down (onotice agree with some			
C-1-E(2010 c-1)	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous			
Does miscellaneous exceed 10% Total Exp	1,538,173	1,505,087	1,733,388
Total Expenditures Unencumbered Cash Balance Dec 31	1,536,175		XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	1,532,605	1,611,455	1,733,388
2017/2016/2019 Dudget Addiontly Amount.		-Appropriated Balance	1,733,300
See Tab A		ture/Non-Appr Balance	1,733,388
NOV 480 14	<del></del>	Tax Required	569,561
	Delinquent Comp Rate:	-	22,782
		2018 Ad Valorem Tax	592,343

		C	Duomanad Dudget
Adopted Budget	Prior Year Actual for 2017	Current Year Estimate for 2018	Proposed Budget Year for 2019
General Fund - Detail Page 1  Expenditures:	Actual for 2017	Estimate for 2016	1 cat 101 2017
General Administration			
Personal Services - Wages	154,134	158,350	166,268
Personal Services - Employee Benefits	78,228	74,164	85,288
Contractual Services	144,700	147,951	147,951
Commodities	27,322	21,270	21,270
Capital Outlay	11,835	7,035	5,500
Capital Outlay	11,000		
Total	416,219	408,770	426,277
Street and Alley Department			
Personal Services - Wages	204,419	203,688	213,872
Personal Services - Employee Benefits	90,707	109,432	114,904
Contractual Services	13,160	22,614	22,614
Commodities	63,855	68,758	68,758
Capital Outlay - Other	14,079	19,456	87,476
Capital Outlay - Hustler Mower	0	11,600	0
Capital Outlay - KDOT Rev. Loan	9,060	9,060	9,060
Capital Outlay - Loader Lease	12,535	0	0
Capital Outlay - Bobcat Skid Loader Lea	9,957	9,957	9,957
Capital Outlay - Backhoe	6,996	0	0
Total	424,768	454,565	526,641
Community Building Department			
Personal Services - Wages	1,203	1,256	1,319
Personal Services - Employee Benefits	94	89	102
Contractual Services	9,121	13,779	13,779
Commodities	2,530	1,632	1,632
Capital Outlay	4,173	0	12,500
Total	17,121	16,756	29,332
Lakes Department			
Personal Services - Wages	39,869	33,221	46,882
Personal Services - Employee Benefits	14,830	14,877	21,109
Contractual Services	20,688	24,510	24,510
Commodities	10,752	12,802	12,802
Capital Outlay	17,205	3,620	30,500
Total	103,346	89,030	135,803
Fire Department			04005
Personal Services - Wages	30,027	32,702	34,337
Personal Services - Employee Benefits	2,253	4,335	4,985
Contractual Services	12,293	18,487	18,487
Commodities	13,462	12,993	12,993
Capital Outlay	10,525	0	38,000
Capital Outlay - Fire Truck Payment	41,274	41,274	41,274
Total	109,835	109,791	150,076
Industrial Development Department			5.000
Capital Outlay	21	21	5,000
			# A00
Total	21	<u>21</u>	5,000
Police Department		200000	226,000
Contractual Services	232,000	236,000	236,000
			807.000
Total	232,000	236,000	236,000
Cemetery Department		AA 800	24.400
Personal Services - Wages	35,493	32,782	34,422
Personal Services - Employee Benefits	14,203	11,803	13,574
Contractual Services	1,697	1,602	1,602
Commodities	4,695	5,274	5,274
Capital Outlay	6,330	5,000	19,000
Total	62,418	56,461	73,872

Page 1 - Total 1,365,727 1,371,394 1,583,001

See accompanying summary of significant forecast assumptions and accountants' compilation report

Page No. 8b

Adopted Budget	Prior Year	Current Year	Proposed Budget
General Fund - Detail Page 2	Actual for 2017	Estimate for 2018	Year for 2019
Expenditures:			
Animal Control Department			00 700
Personal Services - Wages	28,044	27,422	28,793
Personal Services - Employee Benefits	13,289	13,443	15,459
Contractual Services	4,932	7,000	7,000 4,135
Commodities	3,922	4,135 1,500	5,000
Capital Outlay	936 51,123	53,500	60,387
Total Airport Department	31,123	33,300	00,507
Personal Services	0 1	0	0
Personal Services - Employee Benefits	261	677	0
Contractual Services	86,321	53,154	54,000
Commodities	4,814	1,555	4,000
Capital Outlay	13,500	16,789	2,000
Capital Outlay - Grant Match	0	0	12,500
Total	104,897	72,175	72,500
Engineering	101,057		
Contractual Services	0	0	5,000
Contractant Ser 12005			
Total	0	0	5,000
Economic Development			
Contractual Services	1,000	0	5,000
Total	1,000	0	5,000
Library Department			
Appropriation to Library	. 0	0	0
Total	0	0	0
Parks Department			
Capital Outlay	12,910	6,518	6,000
-			
Total	12,910	6,518	6,000
City Events Department			
Commodities	2,516	1,500	1,500
Total	2,516	1,500	1,500
			ļ
	ļ		
Total	0	0	1 0
Page 2 -Total	172,445	133,693	150,387
Page 1 -Total	1,365,727	1,371,394	1,583,001
Grand Total	1,538,173	1,505,087	1,733,388

(Note: Should agree with general sub-totals.)

See accompanying summary of significant forecast assumptions and accountants' compilation report

Page No. 8c

Adopted Budget	Prior Year	Current Year	Proposed Budget
Debt Service	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	46,458	50,878	54,238
Receipts:			
Ad Valorem Tax	54,949		XXXXXXXXXXXXXXXXXX
Delinquent Tax	2,489	1,708	2,196
Motor Venicle Tax	10,788	9,671	9,180
Recreational Vehicle Tax	[81]	108	100
16/20M Vehicle Tax	92	75	81
Commercial Vehicle Tax	403	447	348
Watercraft Tax	0	0	0
Interest on Idle Funds	0	0	
Neighborhood Revitalization Rebate	(882)	-1,467	-1,234
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	68,020	65,760	10,671
Resources Available:	114,478	116,638	64,909
Expenditures:			
Debt Service			
Principal	60,000	60,000	60,000
Interest	3,600	2,400	1,200
Cash Basis Reserve (2019 column)	0	0	58,612
Miscellaneous	0	0	0
Does miscellanous exceed 10% Total Exp			
Total Expenditures	63,600	62,400	119,812
Unencumbered Cash Balance Dec 31	50,878	54,238	XXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	115,322	116,511	119,812
		-Appropriated Balance	i
		ure/Non-Appr Balance	
	· · · · · · · · · · · · · · · · · ·	Tax Required	
	Delinquent Comp Rate:	4.0%	2,196
		2018 Ad Valorem Tax	
	i illicum or	ACTO . MOTOR TAN	77,077

Adopted Budget	Prior Year	Current Year	Proposed Budget
Library	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,976	2	0
Receipts:			
Ad Valorem Tax	60,773	61.072	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
Delinquent Tax	2,457	1,889	2,429
Motor Vehicle Tax	10,740	10,697	10,154
Recreational Vehicle Tax	180	119	111
16/20M Vehicle Tax	90	83	90
Commercial Vehicle Tax	402	494	385
Watercraft Tax	102	n	0
Reimbursed Expense	11,268	9,904	9,904
Kelinouiseu Experise			
		*****	
	<del> </del>		1.7.7.7
Interest on Idle Funds	0	0	0
Neighborhood Revitalization Rebate	(975)	-1,622	-1,365
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	84,934	82,636	21,708
Resources Available:	86,911	82,638	21,708
Expenditures:			
Culture and Recreation			
Personal Services	8,570	9,041	9,041
Contractual Services	3,389	3,199	3,199
Appropriations to Library Board	74,950	70,398	70,184
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	86,909	82,638	82,424
Unencumbered Cash Balance Dec 31	2	0	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
2017/2018/2019 Budget Authority Amount:	83,247	86,285	
	Non	-Appropriated Balance	
See Tab A	Total Expendit	ure/Non-Appr Balance	82,424
DEC AND IS		Tax Required	
	Delinquent Comp Rate:	4.0%	2,429
		2018 Ad Valorem Tax	
	Asiloulit of	2010 / IG THOTOIR TUA	03,173

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Special Highway	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	66,018	87,962	105,791
Receipts:			
State of Kansas Gas Tax	64,777	65,100	65,340
County Transfers Gas	0	0	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	64,777	65,100	65,340
Resources Available:	130,795	153,062	171,131
Expenditures:			
Streets			
Personal Services-Wages	28,117	27,089	28,443
Personal Services- Employee Benefits	4,479	4,559	5,243
Commodities	10,237	15,623	137,445
Capital Outlay	0	0	0
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	42,833	47,271	171,131
Unencumbered Cash Balance Dec 31	87,962	105,791	0
2017/2018/2019 Budget Authority Amount:	130,648	150,632	171,131

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Special Parks & Recreation	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	210	1,507	2,730
Receipts:			
Local Alcoholic Liquor Tax	6,222	5,841	6,593
Reimbursed Expense	0	989	
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec	<u> </u>		v
Total Receipts	6,222	6,830	6,593
Resources Available:	6,433	8,337	9,323
Expenditures:			
Culture and Recreation			
Contractual Services	1,829	2,316	2,432
Commodities	1,697	1,866	2,000
Capital Outlay	1,400	1,425	4,891
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp		-	
Total Expenditures	4,926	5,607	9,323
Unencumbered Cash Balance Dec 31	1,507	2,730	0
2017/2018/2019 Budget Authority Amount:	4,926	6,051	9,323

2019

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Health Benefits	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	7,903	6,903	8,328
Receipts:			
Charges for Services			
Internal Service Fee	1,500	1,425	1,425
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	1,500	1,425	1,425
Resources Available:	9,403	8,328	9,753
Expenditures:			
General Government			
Personal Services	2,500	0	9,753
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	2,500	0	9,753
Unencumbered Cash Balance Dec 31	6,903	8,328	0
2017/2018/2019 Budget Authority Amount:	11,126	10,903	9,753

Adopted Budget

Thopseu Budger	Prior Year	Current Year	Proposed Budget
Street Sales Tax	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	86,500	139,977	453,518
Receipts:			·
Street Sales Tax Revenue	315,394	335,451	335,451
Interest on Idle Funds	0	0	
Miscellaneous		0	
Does miscellaneous exceed 10% Total Rec			· · · · · · · · · · · · · · · · · · ·
Total Receipts	315,394	335,451	335,451
Resources Available:	401,895	475,428	788,969
Expenditures:			
Capital Projects		***	
Capital Outlay - Streets	261,918	21,910	788,969
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	261,918	21,910	788,969
Unencumbered Cash Balance Dec 31	139,977	453,518	0
2017/2018/2019 Budget Authority Amount:	483,783	409,730	788,969

2019

City of Eureka

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Promotion	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,875	356	0
Receipts:			
Transient Guest Tax	5,913	6,581	7,450
Interest on Idle Funds	0		0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	5,913	6,581	7,450
Resources Available:	7,788	6,937	7,450
Expenditures:			
Economic Development			
Convention Expense	7,432	5,937	6,450
Tourism Expense	0	1,000	1,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	7,432	6,937	7,450
Unencumbered Cash Balance Dec 31	356	0	0
2017/2018/2019 Budget Authority Amount:	12,149	7,007	7,450

Adopted Budget

	Prior Year	Current Year	Proposed Budget
Sales Tax Revenue	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	222,394	295,788	245,314
Receipts:			
Sales Tax Revenue	315,394	335,451	0
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	315,394	335,451	0
Resources Available:	537,788	631,239	245,314
Expenditures:			
Operating Transfers to			
Eureka Public Building Commission P&I Fd	242,000	385,925	0
Capital Outlay	0	0	245,314
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			·
Total Expenditures	242,000	385,925	245,314
Unencumbered Cash Balance Dec 31	295,788	245,314	0
2017/2018/2019 Budget Authority Amount:	619,727	701,613	245,314

FUND PAGE FOR	FUNDS	WITH NO	TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	206,629	204,674	225,858
Receipts:			
Water Sales	744,366	766,621	766,621
Penalties	7,566	6,972	6,972
Connection	7,123	7,631	7,631
Reimbursed Expense	4,893	3,118	3,118
Interest on Idle Funds	2,091	1,623	1,623
Miscellaneous	136	100	100
Does miscellaneous exceed 10% Total Rec			
Total Receipts	766,175	786,065	786,065
Resources Available:	972,804	990,739	1,011,923
Expenditures:			
Operating Expenditures			
Personal Services-Wages	172,004	166,263	186,577
Personal Services-Employee Benefits	76,742	72,829	87,753
Contractual Services	67,162	88,708	89,000
Commodities	87,822	73,146	75,000
Capital Outlay	51,037	43,575	253,233
Capital Outlay - Backhoe	0	6,996	6,996
Operating Transfers to:			
Water Revolving Loan Fund	33,364	33,364	33,364
General Fund	260,000	260,000	260,000
Water Utility Reserve Fund	20,000	20,000	20,000
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	. 0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	768,130	764,881	1,011,923
Unencumbered Cash Balance Dec 31	204,674	225,858	0
2017/2018/2019 Budget Authority Amount:	1,049,305	933,553	1,011,923

Adopted Budget
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	Prior Year	Current Year	Proposed Budget
Sewer Utility	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	69,509	123,601	140,588
Receipts:			
Sewer Charges	300,427	296,746	296,746
Penalties	5,992	5,707	5,707
Connecting Fees	409	338	338
Reimbursed Expense	377	3,308	0
Interest on Idle Funds	2,091	1,623	1,623
Miscellaneous	94	_150	150
Does miscellaneous exceed 10% Total Rec			
Total Receipts	309,389	307,872	304,564
Resources Available:	378,898	431,473	445,152
Expenditures:			
General and Administrative			
Personal Services-Wages	27,543	27,091	28,445
Personal Services-Employee Benefits	14,606	14,009	16,111
Contractual Services	28,781	35,537	36,000
Commodities	7,825	6,397	7,000
Capital Outlay	17,754	14,063	163,808
Capital Outlay - Backhoe	6,996	6,996	6,996
Operating Transfers to:			
Sewer Revolving Loan Fund	31,791	31,792	31,792
Sewer Reserve Fund	20,000	20,000	20,000
General Fund	100,000	135,000	135,000
Cash Forward (2019 column)	0	0	
Miscellaneous	0	0	
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	255,297	290,885	445,152
Unencumbered Cash Balance Dec 31	123,601	140,588	0
2017/2018/2019 Budget Authority Amount:	458,015	386,195	445,152

2019

### FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget	Prior Year	Current Year	Proposed Budget
Water Revolving Loan	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	8,735	8,896	8,897
Receipts:			
Operating Transfers from			
Water Utility Fund	33,364	33,364	33,364
Interest on Idle Funds	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	33,364	33,364	33,364
Resources Available:	42,099	42,260	42,261
Expenditures:			
Debt Service			
Principal	28,453	29,793	31,046
Interest	4,749	3,570	2,318
Cash Basis Reserve	0	0	8,897
Cash Forward (2019 column)	0	0	0
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	33,202	33,364	42,261
Unencumbered Cash Balance Dec 31	8,896	8,897	0
2017/2018/2019 Budget Authority Amount:	39,130	42,099	42,261

Adopted Budget

Ţ	Prior Year	Current Year	Proposed Budget
Sewer Revolving Loan	Actual for 2017	Estimate for 2018	Year for 2019
Unencumbered Cash Balance Jan 1	1,935	1,934	1,934
Receipts:			
Operating Transfers from			
Sewer Utility Fund	31,791	31,792	31,792
		0	
Interest on Idle Funds	U	0	<u> </u>
Miscellaneous	0	0	0
Does miscellaneous exceed 10% Total Rec			
Total Receipts	31,791	31,792	31,792
Resources Available:	33,726	33,726	33,726
Expenditures:			
Debt Service			
Principal	24,446	25,081	25,732
Interest	7,346	6,711	6,060
Cash Basis Reserve	0	0	1,934
Cash Forward (2019 column)	0	0	0
Miscellaneous	Ō	0	0
Does miscellaneous exceed 10% Total Exp			
Total Expenditures	31,792	31,792	33,726
Unencumbered Cash Balance Dec 31	1,934	1,934	0
2017/2018/2019 Budget Authority Amount:	33,726	33,727	33,726

NON-BUDGETED FUNDS (D) (Only the actual budget year for 2017 is to be shown)

	•			y me actual ourg	er yeur Joi	(Only the actual banger year for 2017 is to be shown)	, m				
Non-Budgeted Funds-A	unds-A										
(1) Fund Name:		(2) Fund Name:	Ī	(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Meter Deposit	posit	Water Reserve	erve	Sewer Reserve	erve	Eureka Pbl Bldg Comm P&I	Comm P&I	Project Construction	ruction		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Ian 1	756	Cash Balance Jan 1	161,058	Cash Balance Jan 1	102,699	Cash Balance Jan I	443	Cash Balance Jan 1	0	264,957	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Meter Deposits	11,295	Operating Transfers		Operating Transfers		Operating Transfers		Loan Proceeds	142,000		
		Water Utility Fund	20,000	Sewer Utility Fund	20,000	Sales Tax Rev Fund	242,000				
-											
Total Receipts	11,295	Total Receipts	20,000	Total Receipts	20,000	Total Receipts	242,000	Total Receipts	142,000	435,295	
Resources Available:	12,051	Resources Available:	181,058	Resources Available:	122,699	Resources Available:	242,443	Resources Available:	142,000	700,252	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Deposit Refunds	11,619					General Government		General Government			
						Contractual Services	0	Capital Outlay	45,295		
		~~				Debt Service					
						Principal	140,000				
						Interest	22,725				
Total Expenditures	11,619	Total Expenditures	0	Total Expenditures	0	Total Expenditures	162,725	Total Expenditures	45,295	219,639	
Cash Balance Dec 31	432	Cash Balance Dec 31	181,058	Cash Bafance Dec 31	122,699	Cash Balance Dec 31	79,718	Cash Balance Dec 31	96,705	480,613	* *
									•		

\*\*Note: The two bold yellow figures should agree.

480,613

2019

NON-BUDGETED FUNDS (D) (Only the actual budget year for 2017 is to be shown)

Non-Budgeted Funds-B	inds-B		5	tly the actual buage	et year for	(Unly the actual budget year for 2017 is to be shown)	n)				
1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:			
Fire Grants	nts										
Jnencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total	
Cash Balance Jan 1	0	Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		Cash Balance Jan 1		0	
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:			
Grant Proceeds	31,153										
Total Receipts	31,153	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	31,153	
Resources Available;	31,153	Resources Available:	0	Resources Available:	0	Resources Available:	0	Resources Available:	0	31,153	
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:			
Fire Department											
Grant Expenditures	4,000										
Ortol Economistration	000 8	The fact of the case of the case of	١	r.	,			;			
rom Expendintes	4,000	1 oral experiments	٥	l otal expenditures	0	Total Expenditures	٥	Total Expenditures	0	4,000	
Cash Balance Dec 31	27,153	Cash Balance Dec 31	٥	Cash Balance Dec 31	0	Cash Balance Dec 31	0	Cash Balance Dec 31	0	27,153	*
										27,153	*
							:		3		

\*\*Note: The two bold yellow figures should agree.

2019

### NOTICE OF BUDGET HEARING

The governing body of

### City of Eureka

will meet on September 10, 2018 at 7:00 PM at Memorial Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at Memorial Hall and will be available at this hearing.

### **BUDGET SUMMARY**

Proposed Budget 2019 Expenditures and Amount of 2018 Ad Valorem Tax establish the maximum limits of the 2019 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actua	l for 2017	Current Year Estim	ate for 2018	Proposed	Budget Year for 20	)19
		Actual		Actual	Budget Authority	Amount of 2018	Estimate
FUND	Expenditures	Tax Rate #	Expenditures	Tax Rate *	for Expenditures	Ad Valorem Tax	Tax Rate *
General	1,538,173	49.313	1,505,087	51.345	1,733,388	592,343	56.282
Debt Service	63,600	5.435	62,400	5.419	119,812	57,099	5.425
Library	86,909	6.011	82,638	5.994	82,424	63,145	6.000
Special Highway	42,833		47,271	•	171,131		
Special Parks & Recreation	4,926		5,607		9,323		
Employee Health Benefits	2,500				9,753		
Street Sales Tax	261,918		21,910		788,969		
Promotion	7,432		6,937		7,450		· · · · · · · · · · · · · · · · · · ·
Sales Tax Revenue	242,000		385,925		245,314		
Water Utility	768,130		764,881		1,011,923		
Sewer Utility	255,297		290,885		445,152		
Water Revolving Loan	33,202		33,364		42,261		
Sewer Revolving Loan	31,792		31,792		33,726		
Non-Budgeted Funds-A	219,639						
Non-Budgeted Funds-B	4,000						
Totals	3,562,349	60.759	3,238,696	62.758	4,700,624	712,587	67.707
Less: Transfers	707,155		671,081		674,556		
Net Expenditure	2,855,194		2,567,615		4,026,068		
Total Tax Levied	648,612	[	659,241		XXXXXXXXXXXXXXXX		
Assessed		[		*			
Valuation	10,675,240		10,504,567		10,524,598		
Outstanding Indebtedness,		_			<del>1</del>		
January 1,	<u>2016</u>		<u>2017</u>		2018		
G.O. Bonds	240,000	Γ	180,000		262,000		
Revenue Bonds	1,198,120	ſ	916,987		724,087		
Other	89,467	Ī	84,146		78,603		
Lease Purchase Principal	366,126	Γ	421,039		395,777		
Total	1,893,713		1,602,172		1,460,467		
*Tax rates are expressed in	mills	=			<u> </u>	•	

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City Official Title: City Clerk

See accompanying summary of significant forecast assumptions and accountants' compilation report

Page No.

17

### 2019 Neighborhood Revitalization Rebate

Budgeted Funds for 2019	2018 Ad Valorem before Rebate**	2018 Mil Rate before Rebate	Estimate 2019 NR Rebate
General	556,984	52.922	12,040
Debt Service	57,099	5.425	1,234
Library	63,145	6.000	1,365
0			0
0			0
0			0
0			0
0		·	0
0			0
0			0
0			0
0			0
0			0
TOTAL	677,228	64.347	14,639

2018 July 1 Valuation: 10,524,598

Valuation Factor: 10,524.598

Neighborhood Revitalization Subj to Rebate: 227,507

Neighborhood Revitalization factor: 227.507

<sup>\*\*</sup>This information comes from the 2019 Budget Summary page. See instructions tab #13 for completing the Neighborhood Revitalization Rebate table.